

SBA

SOP 20 13 3

The Capitalized Property Accounting Program

Office of the Chief Financial Officer

U.S. Small Business Administration

**SMALL BUSINESS ADMINISTRATION
STANDARD OPERATING PROCEDURE
NATIONAL**

SUBJECT: Capitalized Property Accounting	S.O.P.		
	SECTION: 20	NO: 13	REV: 3
INTRODUCTION <ol style="list-style-type: none">1. <u>Purpose.</u> To revise the procedures for verification and certification of the physical inventory of capitalized property. To revise capitalized property system report titles to make it clear that the reports cover capitalized property only. To clarify the distinction between capitalized property and all SBA accountable property.2. <u>Personnel Concerned.</u> Denver Finance Center (DFC), Office of Planning and Budget, Office of Administrative Services, and property officers.3. <u>Directives Canceled.</u> SOP 20 13 2.4. <u>Originator.</u> Office of the Chief Financial Officer.			
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Chapter 1

Requirements and Procedures

1. What is the Purpose of this Standard Operating Procedure (SOP)?

The purpose of this SOP is to prescribe the procedures for the preparation and maintenance of detailed capitalized property records and to identify the capitalized property that meets the capitalization criteria. SBA accountable property is all the property purchased with Government funds, whether capitalized or not. The procedures for managing, operating, and exercising control over this property are contained in SOP 00 13, "Property Management."

2. What are the Criteria for the Capitalization of Property?

The criteria for capitalization are any item of equipment having an individual acquisition cost of \$5,000 or more and an estimated service of 2 years or more. Configurations of personalized computers, word processors, telephone systems, etc., when added together may cost \$5,000 or more. Only individual items of equipment meeting the \$5,000 and 2-year criteria are capitalized. Computers are depreciated over a 3-year period, 1/3 each year; all other capitalized properties are depreciated over a 5-year period, 1/5 each year, all straight line.

3. Who Manages the Capitalized Property Records?

The Office of Chief Financial Officer (OCFO), Denver Finance Center (DFC), maintains the capitalized property records and enters the input data in the Administrative Accountable Property (AAP) system. AAP is operated by the DFC.

4. Who is Responsible for Capitalized Property Accounting?

a. The Administrative Accounting Branch (AAB), DFC:

- (1) Examines and pays invoices for purchases of capitalized property;
- (2) Forwards a copy of the invoice and the receiving copy of the SF 347, "Order for Supplies or Services," (Appendix 13), to the Program Accounting Branch (PAB), DFC; and
- (3) Updates the general ledger control accounts in the Federal Financial System (FFS) from the source documents.

b. The PAB, DFC:

- (1) Enters the data from a. (2) above on SBA Form 278A, “Report of Accountable Property Transactions,” (Appendix 3) and creates the “Administrative Accountable Property System New Transactions for Fiscal Year” listing, (Appendix 12); and
- (2) Reconciles subsidiary records with general ledger control accounts and the annual inventory verification.
- c. Property officers in the Headquarters and the field offices are responsible for the physical inventory of capitalized property and for certification of its accuracy (see chapter 2).

5. What are the Input Data and Output Reports?

a. Input Data

- (1) Support for Entries. An employee must use the following to support entries made to the capitalized property system:
 - (a) Copies of paid invoices;
 - (b) Receiving copies of purchase orders;
 - (c) SBA Form 781, “Transfers of Non-expendable Capitalized Property”(Appendix 8);
 - (d) SF 120, “Report of Excess Personal Property”(Appendix 9);
 - (e) SF 122, “Transfer Order of Excess Personal Property” (Appendix 10); and
 - (f) Board of Survey actions (see Chapter 4, “Board of Survey,” in SOP 00 13, “Property Management”) furnished to DFC.
- (2) Format and Entry. Data is entered into the AAP system maintained at PAB, DFC, following instructions supplied by the Office of the Chief Information Officer (OCIO).

b. Output Reports. The following yearly reports are produced from the AAP system as required.

- (1) SBA Form 278, “Report of Capitalized Property Transaction” (Appendix 4)

This is the official record of capitalized property transactions entered in the AAP system.

(2) Detail Listing of Administrative Accountable Property (SBA CAPS-202) (Appendix 5).

This report is the permanent official record of capitalized property as of the end of the fiscal year. The records are updated yearly from the transactions appearing on the SBA Form 278. It is also used to verify and certify the annual inventory of capitalized equipment.

(3) Accountable Property Trial Balance Totals (SBA CAPS-203) (Appendix 6).

This report is a listing, summarized by subclass, of the total number of items, total cost, and average cost of the inventory of capitalized property.

(4) Summary of Administrative Capitalized Property by Fiscal Year (SBA CAPS-204) (Appendix 7).

This report is a listing, summarized by fiscal year, of the number of items and total cost of the inventory of capitalized property. It forms the basis for calculating the annual depreciation entry.

6. How is Data on Physical Inventory Recorded and Stored?

Data on physical inventory is recorded and stored in the AAP system. The AAP system is maintained by DFC (see SOP 00 13, "Property Management").

7. How do Property Officers Use the Administrative Accountable Property (AAP) System?

- a. The property officers must use the AAP system to:
 - (1) Create inventory records;
 - (2) Assign, transfer, surplus, and excess property;
 - (3) Maintain machine repair records;
 - (4) List lost, stolen, destroyed, or unserviceable property; and
 - (5) Generate queries and reports.
- b. Property officers must provide current information as required in the database. Before using the AAP system it is important to understand how the system works. Instructions and procedures for running the AAP system are available through the DFC (Appendix 14).

8. Must Capitalized Property be Labeled?

Yes, the property officer must affix bar codes to all capitalized property valued at \$5,000 or more, having an estimated service of 2 years or more. Bar codes are available through the Facilities Management Branch (FMB) in the Office of Administrative Services (OAS).

9. Who Does the Reconciliation?

DFC reconciles the totals (number of items and amount) to verify the accuracy of data entry and file update.

Example:

Previous Year-end Balance (From Detail Listing of Administrative Accountable Property)	_____
Plus Increase or Minus Decrease during the year (From SBA Form 278)	_____
New Year-end Balance	_____

The new year-end balances must agree with the totals on the Detail Listing of AAP. If not, PAB, DFC makes the corrections to bring them into agreement.

The grand total on the Detail Listing of AAP must agree with general ledger control accounts. If they do not agree, the necessary corrections are made to bring them into agreement.

Chapter 2

Physical Inventory of Capitalized Property

1. What are the Requirements?

The integrity of property accounts and subsidiary records is an essential factor in the management and use of property. To ensure the reliability of accounting records, the items of property on hand are periodically verified.

2. Who is Responsible for Physical Inventory?

Property officers are responsible for taking or directing physical inventories of capitalized property and for certifying their accuracy.

3. When is the Inventory Cut-off?

- a. SBA management administratively determines that all capitalized property be inventoried at least once a year. The cut-off date for the annual physical inventory is September 30 of each calendar year.
- b. Transactions after the cut-off date are not added to the property records until after inventory. These transactions are controlled so that they have no effect on the inventory count.

4. How is Identification of Property to be Inventoried?

All property required for inventory are identified on the "Detail Listing of Administrative Accountable Property," furnished by DFC each year.

5. Who Does the Physical Count?

- a. DFC mails the "Detail Listing of Administrative Accountable Property" annually directly to each office by November 1, for verification and certification.
- b. The property officer must verify that each item listed is on hand and sign the list certifying its accuracy. He/she must return the certified list to DFC no later than November 30.

6. How are the Adjustments Made?

The property officer must annotate which items on the list are no longer on hand, attach a Board of Survey action or other document authorizing the disposal if one is available, and return it to the DFC.

a. Board of Survey Actions.

- (1) Property officers initiate and expedite any Board of Survey actions on an SBA Form 386, "Report of Property for Survey," (Appendix 11) necessary to effect inventory reconciliation adjustments. Board of Survey procedures are covered in SOP 00 13, "Property Management."
- (2) When DFC or survey field officers review survey actions, you must forward the original signed copy of the Board's action to DFC, no later than November 30 of each calendar year. The Office of Administration is responsible for the Board of Survey.
- (3) DFC will make the appropriate adjustments, based on the Board of Survey actions.

- b. Other Actions. You must submit all inventory reconciliation adjustments other than Board of Survey actions, including the supporting documents, to DFC by November 30 of each calendar year. DFC will then make the appropriate adjustments, based on the supporting documentation.

7. Who Makes the Depreciation Entry?

- a. DFC calculates the annual depreciation entry and enters it in the administrative accounting system.
- b. DFC uses "Summary of Administrative Capitalized Property by Fiscal Year" listing to calculate the annual depreciation amount. You depreciate computers over a 3-year period, 1/3 each year; all other capitalized properties over a 5-year period, 1/5 each year, all straight lined.
- c. Remove fully depreciated items at the end of each fiscal year from the capitalized property inventory.

8. What Happens if My Physical Inventory Does Not Agree with the AAP System or Other Inventory?

If the property officer cannot locate individual items, he/she must prepare a list of the missing property and forward it to the Chairperson, Board of Survey, for action.

Chapter 3

Use and Disposal of Excess Personal Property

1. What is the First Source of Supply?

- a. The GSA Federal Property Management Regulations (FPMR) provide that “Each executive agency shall, to the maximum practicable extent, fulfill its requirements for property by obtaining excess personal property from other Federal agencies....” 41 C.F.R. Section 101-43.302.
- b. The Federal Property and Administration Services Act of 1949 provides that, “Each executive agency shall, as far as practicable,...obtain excess property from other Federal agencies.” 40 U.S.C. Section 483(c).

2. Who is Responsible for Acquisition and Disposal, and Policy Formulation?

- a. Property Officers. Property officers are responsible for the acquisition and disposal of excess personal property in accordance with the policy, guidelines, and instructions contained in SOP 00 13.
- b. OCFO, DFC. The DFC is responsible for the policy, guidelines, and instructions related to the accounting and financial control of property that meets the capitalization criteria and for the handling of proceeds from the sale or other disposition of property.

3. What About Excess Personal Property?

- a. Acquisitions. Excess personal property acquired by SBA is entered into the AAP system if the acquisition cost meets the capitalization criteria in chapter 1.
 - (1) You must handle all transfers of excess property between Federal agencies by using SF 122, “Transfer Order of Excess Personal Property.” Forward one copy of the SF 122 for capitalized property transfer to DFC and one copy to Office of Administrative Services. DFC determines if the property is capitalized and, if so, the acquisition is recorded in the AAP system.
 - (2) The asset value established is the acquisition cost appearing on the SF 122 with the adjustment to net book value or fair value to SBA. The adjustment made by the property officer is derived from the Administrative Capitalized Property by Fiscal Year listing (SBA CAPS-204).
- b. Disposals. DFC will remove disposed of excess personal property from the AAP system if the property was capitalized. Accounting entries aren’t required if the acquisition cost doesn’t meet the capitalization criteria defined in chapter 1. DFC

uses the SF 122 copy as the authority to remove the capitalized property from the AAP system.

4. How is the Transfer of Excess Capitalized Property Between SBA Offices Accomplished?

- a. The property officer weighs such factors as cost of transportation, necessary repairs, refurbishing, etc., against the local purchase of new property to determine whether such transfers are in the best interest of the Government.
- b. There are two ways to transfer property:
 - (1) Government Bill of Lading (GBL) issued by the holding SBA office; or
 - (2) SBA 781, "Transfers of Non-expendable Capitalized Property." Forward a copy of the GBL or SBA 781 for transfer of capitalized property to DFC. DFC will use either as the authority to relieve the sending office of administrative responsibility and charge the receiving office with receipt and responsibility.
- c. Field offices may not transfer excess items except as approved by the field office property officer.

5. Where do Proceeds from Sales Go?

Proceeds from the sale of excess personal property or Board of Survey actions are deposited as Miscellaneous Receipts and returned to Treasury. Make an update in the AAP system.

Appendix 1

Index of Forms and Reports

<u>Forms</u>	<u>Paragraph</u>
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Appendix 2

Acronyms

AAB	Administrative Accounting Branch
AAP	Administrative Accountable Property
CFO	Chief Financial Officer
FFS	Federal Financial System
FMB	Facilities Management Branch
FPMR	Federal Property Management Regulations
GBL	Government Bill of Lading
GSA	General Services Administration
PAB	Program Accounting Branch
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
OAS	Office of Administrative Services
SOP	Standard Operating Procedure

Appendix 3
(paragraph 1-4)
Sample SBA Form 278A, Report of Accountable Property Transaction

INSTRUCTIONS FOR PREPARATION OF SBA FORM 278A

The following information must be entered:

1. Property Location Code. Enter the appropriate property location code.
2. Month. Enter the applicable month and calendar year of preparation.
3. Subclass Code. Enter appropriate subclass code contained in SBA Form 110. (Annual Inventory Report), which depicts property type.
4. Serial Number. Enter this number for all machinery.
5. Document Number. Enter the identifying source document number.
6. Date of Receipt or Disposition. Enter the date the line item is received or disposed of, for acquisitions and disposals. For transfers between SBA locations, the original date of acquisition should be entered.
7. Units. Enter the number of units acquired, disposed of, or transferred for each line item.
8. Purchase Price.
 - a. Gross Cost
 - (1) New Acquisitions. Enter the acquisition cost (cash paid or payable, plus trade-in allowance, plus freight and installation charges).
 - (2) Transfers Between SBA Locations. You must show amounts on the transferring location report (minus figures) and receiving location (plus figures) in the same amount.
 - b. Dispositions You must dispose all items at the gross cost of the item on the latest property trial balance listing. Reflect dispositions minus figures.
 - c. Cost Adjustment Enter the amount allowed on disposition of property, such as trade-in allowance.
 - d. Net Cost Enter the difference between the gross cost and cost adjustment.
9. Disposition Enter the amount shown under gross cost, for trade-ins and other dispositions. Do not include transfers between locations within SBA, which are reflected as a reduction in gross cost and net cost columns.

Effective Date: February 22, 1999

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Appendix 5
(paragraphs 1-5, 1-9, 2-4, and 2-5)
Sample SBA CAPS 202, Detail Listing of Administrative Accountable Property

CAPS 202

ADMINISTRATIVE ACCOUNTABLE PROPERTY
DETAIL LISTING AS OF _____

SERVICING OFFICE:

Att: Accountable Property Officer
 Please review listed administrative capitalized
 property chargeable to your location. (This procedure
 is separate from the annual SBA Form 110
 requirements.) Note any changes on this list and
 attach appropriate documentation. Sign and date list
 as accurate and return to:

Small Business Administration
 Program Accounting Branch
 Denver Finance Center
 Office of the Chief Financial Officer
 P.O. Box 205
 Denver, CO 80201-0205

Property Class	Serial	Document	Purch Ord	Nbr	
<u>Code</u>	<u>Number</u>	<u>Number</u>	<u>Date</u>	<u>Units</u>	<u>Total Cost</u>

Appendix 6
(paragraph 1-5)
Sample SBA CAPS 203, Accountable Property Trial Balance Totals

CAPS 203

ADMINISTRATIVE ACCOUNTING
ACCOUNTABLE PROPERTY TRIAL BALANCE TOTALS
AS OF _____

<u>Property</u> <u>Class</u>	<u>Number of</u> <u>Items</u>	<u>Total</u> <u>Cost</u>	<u>Average</u> <u>Cost</u>
---	--	---	---

Specifications:

1. Nationwide totals of items by subclass code in ascending order.
2. Average cost shown for each subclass code (Total cost – Number Items).
3. Grand totals for number items and total cost.

Frequency:

Quarterly

Distribution:

Original - Program Accounting Branch, Denver Finance Center, Office of the Chief Financial Officer

Appendix 7
(paragraphs 1-5 and 2-7)
Sample SBA CAPS 204, Summary of Administrative Capitalized Property
by Fiscal Year

CAPS 204

SUMMARY OF ADMINISTRATIVE CAPITALIZED PROPERTY
BY FISCAL YEAR OF RECEIPT AND AS OF

For Computers on Three-Year Depreciation

Fiscal Year	Item Count	Capitalization	Depreciation For Year
-------------	------------	----------------	-----------------------


CAPS 204

SUMMARY OF ADMINISTRATIVE CAPITALIZED PROPERTY
BY FISCAL YEAR OF RECEIPT AND AS OF

For Other Capitalized Property on Five-Year Depreciation

Fiscal Year	Item Count	Capitalization	Depreciation For Year
-------------	------------	----------------	-----------------------

Appendix 8
(paragraphs 1-5 and 3-4)
Sample SBA Form 781, Transfers of Non-expendable Capitalized Property

 TRANSFER OF ACCOUNTABLE PROPERTY		Instructions: This form is to be used for transfer of accountable property between any SBA property locations when said transfer is not accomplished by Government Bill of Lading.		
Submit Original Only TO: Office of Administrative Services Facilities Management Branch				
FROM: Property Location Code		TO: Property Location		
Sub-Class Code	Serial Number (Office Machinery)			Bar Code Number
	Make	Model	Serial Number	
Transferred by (Signature of Accountable Officer)				Date
Received by (Signature of Accountable Officer)				Date

SBA Form 781 (8-93) REF: SOP 00 13 Use 8-81 edition until stock is exhausted

This form was electronically produced by Elite Federal Forms, Inc.

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TRANSFER OF FURNITURE ITEMS

SUBMIT ORIGINAL ONLY

TO: Office of Administrative Services
Facilities Management Branch

FROM PROPERTY LOCATION CODE		TO: PROPERTY LOCATION CODE	
NATIONAL STOCK NUMBER	CONDITION CODE	BAR CODE NUMBER	DESCRIPTION OF ITEM

Transferred by (Signature of Accountable Officer)	Date
Received by (Signature of Accountable Officer)	Date

SBA Form 781 (8-93) REF: SOP 00 13 Use 8-81 edition until stock is exhausted

Appendix 9
(paragraph 1-5)
Sample SF 120, Report of Excess Personal Property

STANDARD FORM 120 REV. APRIL 1957 GEN. SERV. ADMIN. FPMR (41 CFR) 101-43.311		REPORT OF EXCESS PERSONAL PROPERTY		1. REPORT NO.		2. DATE MAILED		3. TOTAL COST \$		
4. TYPE OF REPORT (Check one only of "a," "b," "c," or "d")		<input type="checkbox"/> a. ORIGINAL <input type="checkbox"/> b. CORRECTED		<input type="checkbox"/> c. PARTIAL W/D <input type="checkbox"/> d. TOTAL W/D		(Also check "e" and/or "f" if appropriate)		<input type="checkbox"/> e. OVERSEAS <input type="checkbox"/> f. CONTRACTORS INV		
5. TO (Name and Address of Agency to which report is made) THRU						6. APPROP. OR FUND TO BE REIMBURSED (if any)				
7. FROM (Name and Address of Reporting Agency)						8. REPORT APPROVED BY (Name and Title)				
9. FOR FURTHER INFORMATION CONTACT (Title, Address and Telephone No.)						10. AGENCY APPROVAL (if applicable)				
11. SEND PURCHASE ORDERS OR DISPOSAL INSTRUCTIONS TO (Title, Address and Telephone No.)						12. GSA CONTROL NO.				
13. FSC GROUP NO.		14. LOCATION OF PROPERTY (If location is to be abandoned give date)			15. REIM/REQD YES NO		16. AGENCY CONTROL NO.		17. SURPLUS RELEASE DATE	
18. EXCESS PROPERTY LIST										
ITEM NO. (a)	DESCRIPTION (b)	COND. (c)	UNIT (d)	NUMBER OF UNITS (e)	ACQUISITION COST		FAIR VALUE % (h)			
					PER UNIT (f)	TOTAL (g)				

STANDARD FORM 120 REV. APRIL 1957 EDITION (Use Standard Form 120A for Continuation Sheets) PREVIOUS EDITION USABLE

[illegible]

Appendix 10

(paragraphs 1-5 and 3-3)
Sample SF 122, Transfer Order of Excess Personal Property

STANDARD FORM 122 JUNE 1974 GENERAL SERVICES ADMINISTRATION FPMR (41 CFR) 101-32.306 FPMR (41 CFR) 101-43.315		TRANSFER ORDER EXCESS PERSONAL PROPERTY			1. ORDER NO. 2. DATE	
3. TO: GENERAL SERVICES ADMINISTRATION*			4. ORDERING AGENCY (Full name and address)*			
5. HOLDING AGENCY (Name and address)*			6. SHIP TO (Consignee and destination)*			
7. LOCATION OF PROPERTY			8. SHIPPING INSTRUCTIONS			
9. ORDERING AGENCY APPROVAL			10. APPROPRIATION SYMBOL AND TITLE			
A. SIGNATURE		B. DATE				
C. TITLE			11. ALLOTMENT		12. GOVERNMENT B/L NO.	
13. PROPERTY ORDERED						
GSA OR HOLDING AGENCY NO. (a)	ITEM NO. (b)	DESCRIPTION (Include noun name, FSC Group and Class, Condition Code and, If available, Federal Stock Number) (c)	UNIT (d)	QUANTITY (e)	ACQUISITION COST	
					UNIT (f)	TOTAL (g)
14. GSA APPROVAL		A. SIGNATURE		B. TITLE		C. DATE
FOR GSA USE ONLY	AGENCY AND LOCATION		FSC	CONDITION	SOURCE CODE	
	AGENCY	STATE				

122-111

* Include ZIP Code

Page _____ of _____		TRANSFER ORDER EXCESS PERSONAL PROPERTY (CONTINUATION SHEET)			1. ORDER NO.		
					2. DATE		
PROPERTY ORDERED							
GSA OR HOLDING AGENCY NO. (a)	ITEM NO. (b)	DESCRIPTION (Include noun name, FSC Group and Class, Condition Code and, If available, Federal Stock Number) (c)	UNIT (d)	QUANTITY (e)	ACQUISITION COST		TOTAL FAIR VALUE (If any) (h)
					UNIT (f)	TOTAL (g)	

Appendix 11
(paragraph 2-6)
Sample SBA Form 386, Report of Property for Survey

[illegible]

[illegible]

Appendix 12
(paragraph 1-4)
Sample SBA CAPS 101, Administrative Accountable Property System
New Transactions for Fiscal Year

PAGE NO. ADMINISTRATIVE ACCOUNTABLE PROPERTY SYSTEM CAPS
101
NEW TRANSACTIONS FOR FISCAL YEAR

Loccod Propcl Serial Docnbr Recdate Entdt Fisyr Units Dispunits Grosscost Dispcost

Appendix 13
(paragraph 1-4)
Sample SF 347, Order for Supplies or Services

Appendix 14
(paragraph 1-7)
Administrative Accountable Property
Instructions and Procedures

